
**Rules of
Department of Revenue
Division 10—Director of Revenue
Chapter 6—Motor Vehicle Fuel Tax**

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Title 12—DEPARTMENT OF REVENUE

Division 10—Director of Revenue Chapter 6—Motor Vehicle Fuel Tax

12 CSR 10-6.010 Revocation of Private Rulings

PURPOSE: This rule notifies the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.

(1) Effective December 31, 1975 all written and verbal rulings issued by the Missouri Department of Revenue to specific taxpayers or groups of specific taxpayers before January 1, 1973 are withdrawn and canceled and are not binding upon the Department of Revenue for any tax liability arising after December 31, 1975.

(2) A ruling is defined to be a decision made by the director of revenue or his/her authorized agents which affects the payment of, accounting for or exemption from motor fuel and special use fuel tax chapter, 142, RSMo (1986).

(3) If a ruling had been made on a specific taxpayer situation, it is necessary that the taxpayer resubmit a request in writing for a ruling on that or any future specific question or problem, setting forth the specific information pertaining to that situation.

Auth: section 142.300, RSMo (1986). Regulation 10-101 was filed Dec. 31, 1975, effective Jan. 10, 1976.

12 CSR 10-6.020 Bonding Requirements

PURPOSE: This rule establishes procedures whereby the director may reject surety bonds issued by an insurance company suspended by the Missouri Division of Insurance. The rule also sets forth that the director can require that a new bond shall be posted if the taxpayer has a surety bond issued by a suspended surety company.

(1) When applying for a motor fuel/special fuel license, a cash or surety bond must be submitted with the application. Surety bonds must be executed on a form provided by the department. The director shall maintain a list of approved surety companies licensed to do business in this state.

(2) Those surety companies not complying with chapter 142, RSMo, or which unreasonably fail to pay or otherwise provide for payment, within sixty (60) days after receipt of written notification of the licensees becoming delinquent in payment of tax, fees, penalty or interest, are subject to removal from the list of authorized surety companies and no future bonds will be accepted until such time as the director reinstates the surety company.

(3) Prior to the suspension of the authority of a surety company, written notification shall be sent via certified mail to the surety company of the impending suspension. If a written response is not received within ten (10) days stating a good cause why the suspension should not be implemented, the suspension shall be implemented and the surety will remain suspended until such time the restitution is made or the surety company is reinstated at the discretion of the director.

(4) The department shall require all licensees bonded with a surety company whose license to do business in Missouri has been suspended by the Division of Insurance, to obtain a new surety bond with a company whose license is in good standing with the Missouri Division of Insurance.

(5) All motor fuel/special fuel accounts (licensed under chapter 142, RSMo) with surety bonds issued by a suspended surety company are required to replace each bond within sixty (60) days for motor fuel licensees and thirty (30) days for special fuel licensees from the date of notification by the director.

Auth: sections 142.300 and 142.621, RSMo (1986). Regulation 10-100 was filed Nov. 6, 1975, effective Nov. 16, 1975. Amended: Filed June 17, 1986, effective Sept. 26, 1986.